ALVORD AND ALVORD ATTORNEYS AT LAW

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OF COUNSEL

October 22, 1998

ELIAS C. ALVORD (1942) ELLSWORTH C. ALVORD (1964)

RECORDATION NO.

OCT 2 2 '98

11-20 AM

Mr. Vernon A. Williams Secretary Surface Transportation Board Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a), are two (2) copies of a Memorandum of Lease, dated as of October 15, 1998, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor:

The Andersons, Inc.

480 W. Dussel Drive Maumee, Ohio 43537

Lessee:

Southern Illinois Railcar Company

Executive Park Two 505 Buckeye Drive Troy, Illinois 62294

A description of the railroad equipment covered by the enclosed document is:

nineteen (19) railcars bearing reporting marks and road numbers set forth on the Schedule attached hereto.

Mr. Vernon A. Williams October 22, 1998 Page 2

Also enclosed is a check in the amount of \$26.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return one stamped copy of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/bg Enclosures

SOUTHERN ILLINOIS RAILCAR CO. <u>EXHIBIT A</u> RIDER #199703-SOU6A

THE RESERVE TO SERVE THE RESERVE TO SERVE THE RESERVE						
CAR NUMBERS						
AEX	574	AEX	584			
AEX	575	AEX	617			
AEX	576	AEX	618			
AEX	577	AEX	628			
AEX	578	AEX	635			
AEX	579	AEX	639			
AEX	580	AEX	205266			
AEX	581	AEX	247156			
AEX	582	AEX	248613			
AEX	583					

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Revised 10/15/98

MEMORANDUM OF LEASE

OCT 22 '98

11-20 AM

This Memorandum of Lease is entered into as of the 15th day of October, 1998, by and between The Andersons, Inc., an Ohio corporation, having its principal place of business at 480 W. Dussel Drive, Maumee, OH 43537 (hereinafter "Lessor") and Southern Illinois Railcar Company, an Illinois corporation, having its principal place of business at Executive Park Two, 505 Buckeye Drive, Troy, Illinois 62294 (hereinafter "Lessee").

1. Lessor and Lessee are parties to that certain Full Service Lease Agreement #199503-SOU dated as of September 1, 1995 (the "Master Lease"), and Equipment Lease Rider #199703-SOU6A dated as of September 1, 1997 (the "Rider"), whereby Lessor leases to Lessee nineteen (19) rail cars bearing railroad reporting marks as noted on attached Exhibit "A" (collectively, the "Railcars") terminating August 31, 2000 with rail cars starting at number AEX 574.

TECCOD.

IN WITNESS WHEREOF, the parties have executed this Memorandum of Lease as of the day and year first written above.

	LESSON.
Signed and acknowledged in the presence of: Charles R. Brown	THE ANDERSONS INC. By: Vice President & General Manager Manufacturing Division
Signed and acknowledged in the presence of: Juckelle Matter	LESSEE: SOUTHERN ILLINOIS RAILCAR COMPANY By: Title:

STATE OF OHIO)	
)	SS
COUNTY OF LUCAS)	

Before me, a Notary Public, in and for said county and state, personally appeared Rasesh H. Shah, the Vice President and General Manager, Manufacturing Division of The Andersons, Inc., an Ohio corporation, who acknowledged that he/she being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio this 15th day of October, 1998.

| Continued and Official seal at Maumee, Ohio this 15th day of October, 1998.

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| Continued and October and Oc

OFFICIAL SEAL
JANICE A TWEEDY
NOTARY PUBLIC, STATE OF ILLINOIS
MY COMMISSION EXPIRES: 02/23/00

Notary Public
My Commission Expires: February 23, 2000

SOUTHERN ILLINOIS RAILCAR CO. <u>EXHIBIT A</u> RIDER #199703-SOU6A

		. 11 1 (S.E.)				
CAR NUMBERS						
AEX	574	AEX	584			
AEX	575	AEX	617			
AEX	576	AEX	618			
AEX	577	AEX	628			
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AEX	581	AEX	247156			
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Revised 10/15/98